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**IT IS SO ORDERED.**



**Dated: February 17, 2017**

  
Charles M. Caldwell  
United States Bankruptcy Judge

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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF OHIO  
EASTERN DIVISION**

In the Matter of: : Case No. 09-64850  
LPN HEALTH CARE FACILITY, INC. : Chapter 7  
Debtor. : Judge Charles M. Caldwell

**AGREED ORDER RELATING TO CERTAIN CLAIMS FILED BY STATE OF OHIO (#1)**

This matter is before the Court upon several proofs of claim filed by the Ohio Department of Taxation and the Ohio Department of Jobs and family Services (collectively, “State of Ohio”). William B. Logan, Jr., Chapter 7 Trustee, has reviewed the claims filed by the State of Ohio. Trustee’s review of these claims raised certain issues and concerns relating to the amount of these claims and amounts claimed as priority claims. Trustee addressed these concerns with counsel for State of Ohio. Based upon these discussions, State of Ohio has agreed to the treatment of these claims as set forth below. In lieu of further proceedings, including

objections to these claims and/or the filing of amended proofs of claim, Trustee and State of Ohio have agreed and the Court Orders the following treatment of these claims:

1. Claim No. 9, filed by the State of Ohio, Department of Taxation, in the amount of \$125,853.29 shall be allowed as priority pre-petition claim under 11 U.S.C Section 507(a)(8) in the amount of \$97,860.26, with the penalties in the amount of \$27,993.03 subordinated pursuant to 11 U.S.C. Section 726(a)(4).
2. Claim No. 12, filed by the State of Ohio, Department of Taxation, in the amount of \$66,141.14 shall be allowed as priority pre-petition claim under 11 U.S.C. Section 507(a)(8) in the amount of \$55,723.94, with the penalties in the amount of \$10,417.20 subordinated pursuant to 11 U.S.C. Section 726(a)(4).
3. Claim No. 41, as amended, filed by State of Ohio, Department of Jobs and Family Services in the amount of \$147,611.59 shall be allowed as a pre-petition priority claim under 11 U.S.C. Section 507(a)(8) in the amount of \$139,793.24, with the penalties in the amount of \$7,818.35 subordinated pursuant to 11 U.S.C. Section 726(a)(4)..
4. Claim No. 60, filed by the State of Ohio, Department of Taxation, in the amount of \$131,126.43 shall be allowed as priority pre-petition claim under 11 U.S.C. Section 507(a)(8) in the amount of \$92,534.27, with the penalties in the amount of \$38,592.16 subordinated pursuant to 11 U.S.C. Section 726(a)(4).
5. Claim No. 62, filed by the State of Ohio, Department of Taxation, in the amount of \$98,388.18 shall be allowed as priority pre-petition claim under 11 U.S.C. Section 507(a)(8) in the amount of \$65,481.22, with the penalties in the amount of \$32,906.96 subordinated pursuant to 11 U.S.C. Section 726(a)(4).

6. Claim No. 54 filed by State of Ohio, Department of Jobs and Family Services in the amount of \$152,435.16 on November 10, 2010 indicates on its face that it was an amendment to Claim 41, but was separately docketed as Claim 54. This claim is superseded by this order and shall not be paid separately but Claim 41 will be paid as set forth in Paragraph 3 above.

IT IS SO ORDERED.

Approved:

/s/William B. Logan, Jr.  
William B. Logan, Jr. Trustee (0019290)  
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